

**EXEMPTION CERTIFICATE - PROPERTY USED IN TRIBAL SELF-GOVERNANCE
AND STATEMENT OF DELIVERY**

FOR TEMPORARY USE
PENDING FINAL REVISIONS BY THE BOARD OF EQUALIZATION
June 2012

NOTICE TO SELLER AND PURCHASER

Sales tax does not apply when a retailer transfers ownership of merchandise (tangible personal property) to a tribal government of an officially recognized Indian tribe provided all of the following conditions are met:

1. The tribal government's Indian tribe does not have a reservation or the principal place where the tribal government meets to conduct tribal business is not on the tribe's reservation because the reservation does not have a building in which the tribal government can meet or the reservation lacks mail service from the United States Postal Service or essential utility services;
2. The property is purchased by the tribal government for use in tribal self-governance, including the governance of tribal members, the conduct of inter-governmental relationships, and the acquisition of trust land; and
3. The property is delivered to the tribal government and ownership of the property transfers to the tribal government at the principal place where the tribal government meets to conduct tribal business (tribal business location).

Retailers located outside Indian country may sell to Indian purchasers who request delivery at the tribal business location. For a sale to qualify as a transfer of title (ownership) at the tribal business location, both of the following conditions must be met

- The contract of sale or other sales agreement cannot transfer ownership of the item to the tribal government before it is delivered to the tribal business location; and
- The tribal government or the tribal government's agent cannot take possession of the item before delivery at the tribal business location.

In addition, the retailer generally must deliver the product by:

- Using the retailer's vehicle or other facilities of the retailer; or
- By mail, common carrier (UPS, FedEx, etc.), or contract carrier (a shipping, trucking, or transport company), when both of the following requirements are met:
 - The contract of sale or sales invoice must include a statement specifically requiring delivery at the tribal business location (for example, F.O.B. address of tribal business location); and
 - The goods are in fact delivered to the tribal government at the tribal business location.

When delivery does not take place as described above, ownership of the item being sold or purchased generally transfers to the purchaser at the retailer's location. *Please note:* This is a general description of transfers of ownership. Specific rules may apply to certain types of sales and leases.

This document may be used to document that the sale was to the tribal government of a federally recognized Indian tribe for use in tribal self-governance and/or to document that delivery occurred at the tribal business location. The section labeled "Exemption Certificate" may be used to document that the property was sold to the tribal government of a federally recognized Indian tribe. Completion of this section in full by a tribal government will provide the retailer with sufficient documentation that the property was sold to the tribal government of a federally recognized Indian tribe. Additional documentation showing transfer of ownership and delivery of the property to the tribal government at the tribal business location must also be obtained. If the property is delivered by facilities of the retailer, proper completion of the Statement of Delivery and Notary Statement may serve as documentation that transfer of ownership and delivery of the property to a tribal government occurred at the tribal business location. If the property is delivered via common carrier or contract carrier, completion of the Statement of Delivery and Notary Statement is not required. Instead, the retailer should retain a bill of lading or other documents showing delivery at the tribal business location along with a contract of sale or other sales agreement specifically showing title passing to the tribal government at the tribal business location.

EXEMPTION CERTIFICATE

(to be completed by purchaser)

When accepted in good faith, this exemption certificate may be used for the purchase of tangible personal property for use in tribal self-governance. Please provide a complete description of the property purchased. If you intend to use this certificate as a blanket exemption certificate to cover multiple transactions, please indicate this by including "all tangible personal property" in the description of the property purchased field below. The use of a blanket exemption certificate for multiple transactions will require proof of delivery of the property at the tribal business location.

I hereby certify that the property described below is being purchased by the tribal government of a federally recognized Indian tribe that does not have a reservation on which to conduct tribal government business, or the principal place where the tribal government meets to conduct tribal business cannot be on the tribe's reservation because the reservation does not have a building in which the tribal government can meet or the reservation lacks one or more essential utility services, or mail service from the United States Postal Service; and the property is for use in tribal self-governance.

I certify that the address below is the principal place where the tribal government meets to conduct tribal business.

DESCRIPTION OF PROPERTY PURCHASED

YEAR	MAKE	MODEL	VIN/LIC NUMBER	
NAME OF PURCHASER (please print)		DRIVER LICENSE NUMBER OR OTHER STATE ID		DAYTIME TELEPHONE NUMBER
STREET ADDRESS		CITY	STATE	ZIP CODE
PURCHASER'S SIGNATURE			DATE	

NOTICE TO PURCHASER

Use tax is due when the tribal government does both of the following

- Takes ownership and delivery of an item at the tribal business location; and
- The property is used for purposes other than tribal self-governance more than one-half of the time in the first 12 months after the sale.

If use tax applies, you must pay it directly to the Board of Equalization (BOE).

STATEMENT OF DELIVERY
(to be completed by seller)

NOTICE TO SELLER

If you are delivering the property to the tribal government at the tribal business location by your own facilities, you may utilize this statement of delivery to document delivery at the principal place where the tribal government meets to conduct tribal business (tribal business location) when the tribal government is a federally recognized Indian tribe that does not have a reservation or the tribal business location cannot be on its Indian tribe's reservation because the reservation does not have a building in which the tribal government can meet or the reservation lacks one or more essential utility services or mail service from the United States Post Office. It is recommended that you also complete the Notary Statement below to document delivery of the property to the tribal government at the tribal business location. The Notary Statement may be completed by a California notary public or by a duly authorized tribal official or his or her designee. If you are delivering the property to the tribal government at the tribal business location by utilizing a common carrier or a contract carrier, you do not need to complete the Statement of Delivery or the Notary Statement. Instead, you should retain your bill of lading or other shipping documents as proof of delivery to the tribal business location along with your sales contract or sales invoice indicating ownership transferred at the tribal business location. You may verify the tribal business location on the BOE website at <http://www.boe.ca.gov/sutax/indianLandSales.htm>.

I hereby certify, under penalty of perjury under the laws of the State of California, that the below described tangible personal property was delivered to the purchaser at the tribal business location on the date and at the place stated below.

TYPE OF MERCHANDISE, VEHICLE, VESSEL, OR AIRCRAFT			INVOICE NUMBER	
YEAR	MAKE	MODEL	VIN/LIC NUMBER	
NAME OF TRIBE		ADDRESS (street, city, zip code)	DATE OF DELIVERY	
NAME OF SELLER		SELLER'S PERMIT NUMBER	DAYTIME TELEPHONE NUMBER	
STREET ADDRESS		CITY	STATE	ZIP CODE

I have delivered the above described tangible personal property to the purchaser named above.

NAME (please print)

SIGNATURE

DATE

NOTARY STATEMENT

(to be completed by California notary public or authorized tribal representative)

State of California

County of _____

On _____ before me, _____, personally appeared

(date)

(name and title)

and _____

(name of seller or seller's representative)

(name of purchaser or purchaser's representative)

who proved to me on the basis of satisfactory evidence to the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that they executed the same in their authorized capacity, and that by their signature on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under penalty of perjury under the laws of the State of California that the foregoing paragraph is true and correct. WITNESS my hand and official seal (if applicable).

Signature _____

Fraudulent use of this statement to avoid the payment of California sales and use tax can result in severe penalties.

NOTARY SEAL
(if applicable)